

**APPENDIX C**  
**Southern California Edison Company**  
**CPUC Results of Operation**  
**Thousands of Dollars**

Line No.	Item	Adopted CPUC - GRC 2003
1.	<b>TOTAL OPERATING REVENUES</b>	2,755,611
2.	<b>OPERATING EXPENSES:</b>	
3.	Production	
4.	Steam	67,689
5.	Nuclear	44,795
6.	Hydro	26,499
7.	Other	<u>1,972</u>
8.	Subtotal Production	140,955
9.	Transmission	45,304
10.	Distribution	219,413
11.	Customer Accounts 1/	180,697
12.	Uncollectibles 2/	8,983
13.	Customer Service & Information	28,602
14.	Administrative & General 3/	391,896
15.	Franchise Requirements 4/	23,340
16.	Revenue Credits	<u>(151,697)</u>
17.	Subtotal	887,494
18.	Escalation	87,382
19.	Depreciation	583,737
20.	Taxes Other Than On Income	150,364
21.	Taxes Based On Income	<u>321,675</u>
22.	Total Taxes	472,038
23.	<b>TOTAL OPERATING EXPENSES</b>	2,030,651
24.	<b>NET OPERATING REVENUE</b>	724,960
25.	<b>RATE BASE</b>	7,722,495
26.	<b>RATE OF RETURN</b>	9.39%
27.	<b>REVENUES AT PRESENT RATES</b>	2,741,123
28.	<b>INCREASE OVER PRESENT RATES</b>	14,488

1/ \$180,697 = \$189,724 (line 6, page C-11) - \$9,027 (line 4, page C-11)

2/ \$8,983 = \$9,027 (line 4, page C-11) - \$44 (line 25, page C-11)

3/ \$391,896 = \$415,350 (line 19, page C-13) - \$23,454 (line 9, page C-13)

4/ \$23,340 = \$23,454 (line 9, page C-13) - \$113 (line 38, page C-13)

**APPENDIX C**  
**Southern California Edison Company**  
**Total Company Results of Operation**  
**Thousands of Dollars**

Line No.	Item	Adopted Total Co. 2003
1.	<b>TOTAL OPERATING REVENUES</b>	3,001,955
2.	<b>OPERATING EXPENSES:</b>	
3.	Production	
4.	Steam	67,689
5.	Nuclear	44,795
6.	Hydro	26,499
7.	Other	<u>1,972</u>
8.	Subtotal Production	140,955
9.	Transmission	76,647
10.	Distribution	222,342
11.	Customer Accounts	180,697
12.	Uncollectibles	9,786
13.	Customer Service & Information	28,602
14.	Administrative & General	407,775
15.	Franchise Requirements	25,427
16.	Revenue Credits	<u>(190,632)</u>
17.	Subtotal	901,599
18.	Escalation	91,814
19.	Depreciation	641,369
20.	Taxes Other Than On Income	163,689
21.	Taxes Based On Income	<u>370,508</u>
22.	Total Taxes	534,197
23.	<b>TOTAL OPERATING EXPENSES</b>	2,168,979
24.	<b>NET OPERATING REVENUE</b>	832,976
25.	<b>RATE BASE</b>	8,777,409
26.	<b>RATE OF RETURN</b>	9.49%

**APPENDIX C**  
**Southern California Edison**  
**Test Year 2003 General Rate Case**  
**2003 Results of Operation**

	<b>Adopted</b>
Sales Forecast (GWh)	
Residential	26,193
Commercial	35,887
Industrial	11,563
Other Public Authority 1/	5,152
Agricultural	1,000
	<u>79,795</u>
Customer Forecast (No. of Customers)	
Residential	4,004.0
Commercial	460.9
Industrial	23.9
Other Public Authority 1/	49.0
Agricultural	23.6
	<u>4,561.4</u>

1/ Includes Streetlighting class.

**Appendix C**  
**Southern California Edison**  
**Test Year 2003 General Rate Case**  
**Operation And Maintenance Expenses**  
**Thousands of Dollars**  
**Category: Total Production**

Line No.	Account No.	Description	CPUC Adopted
1.		TOTAL STEAM	67,689
2.		TOTAL NUCLEAR	184,780
3.		TOTAL HYDRO	26,499
4.		TOTAL OTHER	1,972
5.		TOTAL PRODUCTION	280,940
6.		SONGS 2&3 Credit	(139,985)
7.		<b>TOTAL PRODUCTION INCLUDING CREDIT (2000\$)</b>	<b>140,955</b>
8.		Escalation	11,801
9.		<b>TOTAL INCLUDING ESCALATION (2003\$)</b>	<b>152,756</b>
10.		LABOR, NON-LABOR AND OTHER EXPENSE DETAIL:	
11.		Total Company Constant 2000\$	
12.		Labor	55,651
13.		Non-Labor	87,337
14.		Other	(2,033)
15.		Subtotal Total Company	<u>140,955</u>
16.		Escalation:	
17.		Labor	6,673
18.		Non-Labor	5,128
19.		Other	-
20.		Subtotal Total Company	<u>11,801</u>
21.		<b>TOTAL INCLUDING ESCALATION (2003\$)</b>	<b>152,756</b>

**Appendix C**  
**Southern California Edison**  
**Test Year 2003 General Rate Case**  
**Operation And Maintenance Expenses**  
**Thousands of Dollars**  
**Category: Steam Production**

Line No.	Account No.	Description	CPUC Adopted
1.		Operation	
2.	500	Operation Supervision and Engineering.	15,621
3.	501	Fuel.	5,718
4.	502	Steam Expenses	7,555
5.	505	Electric Expenses	2,024
6.	506	Miscellaneous Steam Power Expenses	8,326
7.	507	Rents.	169
8.	509	Allowances.	-
		<b>TOTAL OPERATION</b>	<b>39,413</b>
9.		Maintenance	
10.	510	Maintenance Supervision and Engineering	2,561
11.	511	Maintenance of Structures	2,012
12.	512	Maintenance of Boiler Plant	17,381
13.	513	Maintenance of Electric Plant	4,100
14.	514	Maintenance of Miscellaneous Steam Plant	2,221
15.		<b>TOTAL MAINTENANCE</b>	<b>28,276</b>
16.		<b>TOTAL STEAM Constant 2000\$</b>	<b>67,689</b>
17.		Escalation	6,720
18.		<b>TOTAL STEAM INCLUDING ESCALATION (2003\$)</b>	<b>74,409</b>
19.		LABOR, NON-LABOR AND OTHER EXPENSE DETAIL:	
20.		Total Steam Constant 2000\$	
21.		Labor	39,542
22.		Non-Labor	30,180
23.		Other	(2,033)
24.		Subtotal Total Steam	67,689
25.		Escalation:	
26.		Labor	4,741
27.		Non-Labor	1,979
28.		Other	-
29.		Subtotal Total Steam	6,720
30.		<b>TOTAL STEAM INCLUDING ESCALATION (2003\$)</b>	<b>74,409</b>

**Appendix C**  
**Southern California Edison**  
**Test Year 2003 General Rate Case**  
**Operation And Maintenance Expenses**  
**Thousands of Dollars**  
**Category: Nuclear Production**

Line No.	Account No.	Description	CPUC Adopted
1.		Operation	
2.	517	Operation Supervision and Engineering	43,312
3.	518	Nuclear Fuel Expense	-
4.	519	Coolants and Water	3,774
5.	520	Steam Expenses	19,886
6.	523	Electric Expenses	7,738
7.	524	Miscellaneous Nuclear Power Expenses	44,017
8.	525	Rents	836
9.		<b>TOTAL OPERATION</b>	<b>119,563</b>
10.		Maintenance	
11.	528	Maintenance Supervision and Engineering	12,453
12.	529	Maintenance of Structures	7,730
13.	530	Maintenance of Reactor Plant Equipment	16,014
14.	531	Maintenance of Electric Plant	13,694
15.	532	Maintenance of Miscellaneous Nuclear Plant	15,326
16.		<b>TOTAL MAINTENANCE</b>	<b>65,216</b>
17.		<b>TOTAL NUCLEAR</b>	<b>184,780</b>
18.		SONGS 2&3 Credit	(139,985)
19.		<b>TOTAL NUCLEAR INCLUDING CREDIT Constant 2000\$</b>	<b>44,795</b>
20.		Escalation	2,779
21.		<b>TOTAL NUCLEAR INCLUDING ESCALATION (2003\$)</b>	<b>47,574</b>
22.		LABOR, NON-LABOR AND OTHER EXPENSE DETAIL:	
23.		Total Nuclear Constant 2000\$	
24.		Labor	5,257
25.		Non-Labor	39,538
26.		Other	-
27.		<b>Subtotal Total Nuclear</b>	<b>44,795</b>
28.		Escalation:	
29.		Labor	630
30.		Non-Labor	2,148
31.		Other	-
32.		<b>Subtotal Total Nuclear</b>	<b>2,779</b>
33.		<b>TOTAL NUCLEAR INCLUDING ESCALATION (2003\$)</b>	<b>47,574</b>

**Appendix C**  
**Southern California Edison**  
**Test Year 2003 General Rate Case**  
**Operation And Maintenance Expenses**  
**Thousands of Dollars**  
**Category: Hydro Production**

Line No.	Account No.	Description	CPUC Adopted
1.		Operation	
2.	535	Operation Supervision and Engineering.	1,558
3.	536	Water for Power.	2,884
4.	537	Hydraulic Expenses	1,678
5.	538	Electric Expenses	2,352
6.	539	Miscellaneous Hydraulic Power Generation Expenses	5,181
7.	540	Rents.	836
8.		<b>TOTAL OPERATION</b>	<b>14,489</b>
9.		Maintenance	
10.	541	Maintenance Supervision and Engineering	1,518
11.	542	Maintenance of Structures	1,469
12.	543	Maintenance of Reservoirs, Dams and Waterways	3,538
13.	544	Maintenance of Electric Plant	3,976
14.	545	Maintenance of Miscellaneous Hydraulic Plant	1,509
15.		<b>TOTAL MAINTENANCE</b>	<b>12,010</b>
16.		<b>TOTAL HYDRO Constant 2000\$</b>	<b>26,499</b>
17.		Escalation	2,153
18.		<b>TOTAL HYDRO INCLUDING ESCALATION 2003\$</b>	<b>28,653</b>
19.		LABOR, NON-LABOR AND OTHER EXPENSE DETAIL:	
20.		Total Hydro Constant 2000\$	
21.		Labor	10,138
22.		Non-Labor	16,361
23.		Other	-
24.		Subtotal Total Hydro	26,499
25.		Escalation:	
26.		Labor	1,215
27.		Non-Labor	938
28.		Other	-
29.		Subtotal Total Hydro	2,153
30.		<b>TOTAL HYDRO INCLUDING ESCALATION (2003\$)</b>	<b>28,653</b>

**Appendix C**  
**Southern California Edison**  
**Test Year 2003 General Rate Case**  
**Operation And Maintenance Expenses**  
**Thousands of Dollars**  
**Category: Other Production**

Line No.	Account No.	Description	CPUC Adopted
1.		Operation	
2.	546	Operation Supervision and Engineering.	-
3.	547	Fuel.	-
4.	548	Generation Expenses	435
5.	549	Miscellaneous Other Power Generation Expenses	671
6.	550	Rents.	-
7.		<b>TOTAL OPERATION</b>	<b>1,106</b>
8.		Maintenance	
9.	551	Maintenance Supervision and Engineering	-
10.	552	Maintenance of Structures	-
11.	553	Maintenance of Generating and Electric Plant	412
12.	554	Maintenance of Miscellaneous Other Power Generation Plant	-
13.	555	Purchased Power.	-
14.	556	System Control and Load Dispatching	454
15.	557	Other Expenses.	-
16.		<b>TOTAL MAINTENANCE</b>	<b>866</b>
17.		<b>TOTAL OTHER Constant 2000\$</b>	<b>1,972</b>
18.		Escalation	149
19.		<b>TOTAL OTHER INCLUDING ESCALATION (2003\$)</b>	<b>2,121</b>
20.		LABOR, NON-LABOR AND OTHER EXPENSE DETAIL:	
21.		Total Other Constant 2000\$	
22.		Labor	714
23.		Non-Labor	1,258
24.		Other	-
25.		<b>Subtotal Total Other</b>	<b>1,972</b>
26.		Escalation:	
27.		Labor	86
28.		Non-Labor	63
29.		Other	-
30.		<b>Subtotal Total Other</b>	<b>149</b>
31.		<b>TOTAL OTHER INCLUDING ESCALATION (2003\$)</b>	<b>2,121</b>



**Appendix C**  
**Southern California Edison**  
**Test Year 2003 General Rate Case**  
**Operation And Maintenance Expenses**  
**Thousands of Dollars**  
**Category: Transmission Expenses**

Line No.	Account No.	Description	CPUC Adopted
1.		Operation:	
2.	560	Operation Supervision and Engineering.	3,584
3.	561	Load Dispatching	4,072
4.	562	Station Expenses	6,975
5.	563	Overhead Line Expenses	1,109
6.	564	Underground Line Expenses	215
7.	565	Transmission of Electricity by Others	4,479
8.	566	Miscellaneous Transmission Expenses	6,916
9.	567	Rents.	1,561
10.		<b>TOTAL OPERATION</b>	<b>28,912</b>
11.		Maintenance:	
12.	568	Maintenance Supervision and Engineering	2,354
13.	569	Maintenance of Structures	849
14.	570	Maintenance of Station Equipment	4,599
15.	571	Maintenance of Overhead Lines	6,735
16.	572	Maintenance of Underground Lines	59
17.	573	Maintenance of Miscellaneous Transmission Plant	1,797
18.		<b>TOTAL MAINTENANCE</b>	<b>16,393</b>
19.		<b>TOTAL TRANSMISSION EXPENSE Constant 2000\$</b>	<b>45,304</b>
20.		Escalation	3,756
21.		<b>TOTAL INCLUDING ESCALATION (2003\$)</b>	<b>49,060</b>
22.		LABOR, NON-LABOR AND OTHER EXPENSE DETAIL:	
23.		Total Constant 2000\$	
24.		Labor	17,565
25.		Non-Labor	27,739
26.		Other	-
27.		Subtotal	45,304
28.		Escalation:	
29.		Labor	2,076
30.		Non-Labor	1,680
31.		Other	-
32.		Subtotal	3,756
33.		<b>TOTAL INCLUDING ESCALATION (2003\$)</b>	<b>49,060</b>

**Appendix C**  
**Southern California Edison**  
**Test Year 2003 General Rate Case**  
**Operation And Maintenance Expenses**  
**Thousands of Dollars**  
**Category: Distribution Expenses**

Line No.	Account No.	Description	CPUC Adopted
1.		Operation:	
2.	580	Operation Supervision and Engineering.	24,860
3.	582	Station Expenses	9,882
4.	583	Overhead Line Expenses	10,875
5.	584	Underground Line Expenses	1,466
6.	585	Street Lighting and Signal System Expenses.	1,014
7.	586	Meter Expenses.	10,649
8.	587	Customer Installations Expenses.	9,784
9.	588	Miscellaneous Distribution Expenses.	48,575
10.	589	Rents.	363
11.		<b>TOTAL OPERATION</b>	<b>117,469</b>
12.		Maintenance:	
13.	590	Maintenance Supervision and Engineering	7,936
14.	591	Maintenance of Structures	834
15.	592	Maintenance of Station Equipment	7,209
16.	593	Maintenance of Overhead Lines	45,403
17.	594	Maintenance of Underground Lines	12,378
18.	595	Maintenance of Line Transformers.	1,261
19.	596	Maintenance of Street Lighting and Signal Systems.	4,121
20.	597	Maintenance of Meters.	1,543
21.	598	Maintenance of Miscellaneous Distribution Plant.	21,259
22.		<b>TOTAL MAINTENANCE</b>	<b>101,944</b>
23.		<b>TOTAL DISTRIBUTION EXPENSE Constant 2000\$</b>	<b>219,413</b>
24.		Escalation	19,597
25.		<b>TOTAL INCLUDING ESCALATION (2003\$)</b>	<b>239,010</b>
26.		LABOR, NON-LABOR AND OTHER EXPENSE DETAIL:	
27.		Total Constant 2000\$	
28.		Labor	103,729
29.		Non-Labor	115,684
30.		Other	-
31.		Subtotal	219,413
32.		Escalation:	
33.		Labor	12,331
34.		Non-Labor	7,266
35.		Other	-
36.		Subtotal	19,597
37.		<b>TOTAL INCLUDING ESCALATION (2003\$)</b>	<b>239,010</b>

**Appendix C**  
**Southern California Edison**  
**Test Year 2003 General Rate Case**  
**Operation And Maintenance Expenses**  
**Thousands of Dollars**  
**Category: Customer Accounts Expenses**

Line No.	Account No.	Description	CPUC Adopted
1.	901	Supervision	16,052
2.	902	Meter Reading Expenses.	33,444
3.	903	Customer Records and Collection Expenses.	108,190
4.	904	Uncollectible Accounts.	9,027
5.	905	Miscellaneous Customer Accounts Expenses	23,011
6.		<b>TOTAL CUSTOMER ACCOUNTS Constant 2000\$</b>	<b>189,724</b>
7.		Escalation	16,190
8.		<b>TOTAL INCLUDING ESCALATION (2003\$)</b>	<b>205,914</b>
9.		Less: Account 904 (Uncollectible Accounts)	(9,018)
10.		<b>TOTAL LESS ACCOUNT 904 (2003\$)</b>	<b>196,896</b>
11.		LABOR, NON-LABOR AND OTHER EXPENSE DETAIL:	
12.		Total Constant 2000\$	
13.		Labor	94,208
14.		Non-Labor	68,348
15.		Other	27,159
16.		Subtotal	189,715
17.		Escalation:	
18.		Labor	11,295
19.		Non-Labor	4,895
20.		Other	-
21.		Subtotal	16,190
22.		<b>TOTAL INCLUDING ESCALATION (2003\$)</b>	<b>205,905</b>
23.		Less: Account 904 (Uncollectible Accounts)	(9,027)
24.		<b>TOTAL BEFORE SONGS 2&amp;3 RETURN CREDIT</b>	<b>196,878</b>
25.		Less: Account 904 (Uncollectible Accounts) SONGS 2&3 Return Credit	(44)
26.		<b>TOTAL LESS ACCOUNT 904 (2003\$)</b>	<b>196,834</b>

**Appendix C**  
**Southern California Edison**  
**Test Year 2003 General Rate Case**  
**Operation And Maintenance Expenses**  
**Thousands of Dollars**  
**Category: Customer Service And Information And Sales Expenses**

Line No.	Account No.	Description	CPUC Adopted
1.	907	Supervision	3,902
2.	908	Customer Assistance Expenses	24,496
3.	909	Informational and Instructional Advertising Expenses	-
4.	910	Miscellaneous Customer Service and Informational Expenses	-
5.	912	Demonstrating and Selling Expenses	-
6.	913	Advertising Expenses	-
7.		<b>TOTAL CUSTOMER SERVICE &amp; INFORMATION</b>	<b>28,398</b>
8.	916	Miscellaneous Sales Expenses	204
9.		<b>TOTAL SALES EXPENSE</b>	<b>204</b>
10.		<b>TOTAL CSI AND SALES EXPENSE Constant 2000\$</b>	<b>28,602</b>
11.		Escalation	2,493
12.		<b>TOTAL INCLUDING ESCALATION (2003\$)</b>	<b>31,095</b>
13.		<b>LABOR, NON-LABOR AND OTHER EXPENSE DETAIL:</b>	
14.		Total Constant 2000\$	
15.		Labor	16,029
16.		Non-Labor	12,573
17.		Other	-
18.		Subtotal	28,602
19.		Escalation:	
20.		Labor	1,922
21.		Non-Labor	571
22.		Other	-
23.		Subtotal	2,493
24.		<b>TOTAL INCLUDING ESCALATION (2003\$)</b>	<b>31,095</b>

**Appendix C**  
**Southern California Edison**  
**Test Year 2003 General Rate Case**  
**Operation And Maintenance Expenses**  
**Thousands of Dollars**  
**Category: Administrative And General Expenses**

Line No.	Account No.	Description	CPUC Adopted
1.		Operation:	
2.	920	Administrative and General Salaries/Office Supplies and Expenses	146,947
3.	921	Administrative and General Salaries/Office Supplies and Expenses	60,331
4.	922	Administrative Expenses Transferred - Credit	(28,432)
5.	923	Outside Services Employed.	37,060
6.	924	Property Insurance.	4,821
7.	925	Injuries and Damages.	37,851
8.	926	Employee Pensions and Benefits.	207,453
9.	927	Franchise Requirements.	23,454
10.	928	Regulatory Commission Expenses.	5,138
11.	930	General Advertising Expenses-Miscellaneous General Expenses.	1,529
12.	931	Rents.	1,356
13.		<b>TOTAL OPERATION</b>	<b>497,508</b>
14.		Maintenance:	
15.	935	Maintenance of General Plant.	6,478
16.		<b>TOTAL MAINTENANCE</b>	<b>6,478</b>
17.		<b>TOTAL A&amp;G</b>	<b>503,985</b>
18.		Songs 2&3 A&G Credit	(88,635)
19.		<b>TOTAL INCLUDING SONGS 2&amp;3 A&amp;G CREDIT Constant 2000\$</b>	<b>415,350</b>
20.		Escalation	33,546
21.		<b>TOTAL INCLUDING ESCALATION (2003\$)</b>	<b>448,896</b>
22.		Less: Account 927 (Franchise Requirements)	(23,454)
23.		<b>TOTAL LESS ACCOUNT 927 (2003\$)</b>	<b>425,442</b>
24.		LABOR, NON-LABOR AND OTHER EXPENSE DETAIL:	
25.		Total Constant 2000\$	
26.		Labor	155,491
27.		Non-Labor	149,303
28.		Other	110,557
29.		Subtotal	415,350
30.		Escalation:	
31.		Labor	18,480
32.		Non-Labor	15,066
33.		Other	-
34.		Subtotal	33,546
35.		<b>TOTAL INCLUDING ESCALATION (2003\$)</b>	<b>448,896</b>
36.		Less: Account 927 (Franchise Requirements)	(23,454)
37.		<b>TOTAL BEFORE SONGS 2&amp;3 RETURN CREDIT</b>	<b>425,442</b>
38.		Less: Account 927 (Franchise Requirements) SONGS 2&3 Return Credit	(113)
39.		<b>TOTAL LESS ACCOUNT 927 (2003\$)</b>	<b>425,329</b>

**Appendix C**  
**Southern California Edison**  
**Test Year 2003 General Rate Case**  
**Operation And Maintenance Expenses**  
**(\$000)**  
**Category: Total O&M Expenses**

Line No.	Description	CPUC Adopted
<b>NON-ESCALATED</b>		
1.	Production	
2.	Steam	67,689
3.	Nuclear	184,780
4.	SONGS 2&3 Credit	(139,985)
5.	Hydro	26,499
6.	Other	1,972
7.	Subtotal - Production	140,955
8.	Transmission	45,304
9.	Distribution	219,413
10.	Customer Accounts	180,697
11.	Uncollectibles (Account 904)	9,027
12.	Uncollectibles (Account 904) SONGS 2&3 Credit	(44)
13.	Customer Service and Informational and Sales	28,602
14.	Administrative and General	480,531
15.	SONGS 2&3 A&G Credit	(88,635)
16.	Franchise Requirements (Account 927)	23,454
17.	Franchise Requirements (Account 927) SONGS 2&3 Credit	(113)
18.	<b>TOTAL O&amp;M EXPENSE Constant 2000\$</b>	<b>1,039,191</b>
<b>ESCALATED</b>		
19.	Production	
20.	Steam	74,409
21.	Nuclear	202,201
22.	SONGS 2&3 Credit	(154,628)
23.	Hydro	28,653
24.	Other	2,121
25.	Subtotal - Production	152,756
26.	Transmission	49,060
27.	Distribution	239,010
28.	Customer Accounts	196,887
29.	Uncollectibles (Account 904)	9,027
30.	Uncollectibles (Account 904) SONGS 2&3 Credit	(44)
31.	Customer Service and Informational and Sales	31,095
32.	Administrative and General	514,077
33.	SONGS 2&3 A&G Credit	(88,635)
34.	Franchise Requirements (Account 927)	23,454
35.	Franchise Requirements (Account 927) SONGS 2&3 Credit	(113)
36.	<b>TOTAL O&amp;M EXPENSE 2003\$</b>	<b>1,126,574</b>
<b>ESCALATION</b>		
37.	Production	
38.	Steam	6,720
39.	Nuclear	17,421
40.	SONGS 2&3 Credit	(14,643)
41.	Hydro	2,154
42.	Other	149
43.	Subtotal - Production	11,801
44.	Transmission	3,756
45.	Distribution	19,597
46.	Customer Accounts	16,190
47.	Uncollectibles (Account 904)	0
48.	Uncollectibles (Account 904) SONGS 2&3 Credit	0
49.	Customer Service and Informational and Sales	2,493
50.	Administrative and General	33,546
51.	SONGS 2&3 A&G Credit	0
52.	Franchise Requirements (Account 927)	0
53.	Franchise Requirements (Account 927) SONGS 2&3 Credit	0
54.	<b>TOTAL ESCALATION</b>	<b>87,383</b>

**Appendix C**  
**Southern California Edison**  
**Test Year 2003 General Rate Case**  
**Operation And Maintenance Labor Expenses**  
**(\$000)**  
**Category: Total O&M Expenses**

Line No.	Description	CPUC Adopted
<b>NON-ESCALATED</b>		
1.	Production	
2.	Steam	39,542
3.	Nuclear	112,585
4.	SONGS 2&3 Credit	(107,328)
5.	Hydro	10,138
6.	Other	714
7.	Subtotal - Production	55,651
8.	Transmission	17,565
9.	Distribution	103,729
10.	Customer Accounts	94,208
11.	Uncollectibles (Account 904)	-
12.	Customer Service and Informational and Sales	16,029
13.	Administrative and General	155,491
14.	SONGS 2&3 A&G Credit	-
15.	Franchise Requirements (Account 927)	-
16.	<b>TOTAL O&amp;M EXPENSE Constant 2000\$</b>	<b>442,674</b>
<b>ESCALATED</b>		
17.	Production	
18.	Steam	44,283
19.	Nuclear	126,083
20.	SONGS 2&3 Credit	(120,196)
21.	Hydro	11,354
22.	Other	800
23.	Subtotal - Production	62,324
24.	Transmission	19,641
25.	Distribution	116,061
26.	Customer Accounts	105,503
27.	Uncollectibles (Account 904)	-
28.	Customer Service and Informational and Sales	17,951
29.	Administrative and General	173,971
30.	SONGS 2&3 A&G Credit	-
31.	Franchise Requirements (Account 927)	-
32.	<b>TOTAL O&amp;M EXPENSE 2003\$</b>	<b>495,451</b>
<b>ESCALATION</b>		
33.	Production	
34.	Steam	4,741
35.	Nuclear	13,498
36.	SONGS 2&3 Credit	(12,868)
37.	Hydro	1,216
38.	Other	86
39.	Subtotal - Production	6,673
40.	Transmission	2,076
41.	Distribution	12,331
42.	Customer Accounts	11,295
43.	Uncollectibles (Account 904)	-
44.	Customer Service and Informational and Sales	1,922
45.	Administrative and General	18,480
46.	SONGS 2&3 A&G Credit	-
47.	Franchise Requirements (Account 927)	-
48.	<b>TOTAL ESCALATION</b>	<b>52,777</b>



**Appendix C**  
**Southern California Edison**  
**Test Year 2003 General Rate Case**  
**Operation And Maintenance Non Labor Expenses**  
**(\$000)**  
**Category: Total O&M Expenses**

Line No.	Description	CPUC Adopted
<b>NON-ESCALATED</b>		
1.	Production	
2.	Steam	30,180
3.	Nuclear	72,195
4.	SONGS 2&3 Credit	(32,657)
5.	Hydro	16,361
6.	Other	1,258
7.	Subtotal - Production	87,337
8.	Transmission	27,739
9.	Distribution	115,684
10.	Customer Accounts	68,348
11.	Uncollectibles (Account 904)	-
12.	Customer Service and Informational and Sales	12,573
13.	Administrative and General	149,303
14.	SONGS 2&3 A&G Credit	-
15.	Franchise Requirements (Account 927)	-
16.	<b>TOTAL O&amp;M EXPENSE Constant 2000\$</b>	<b>460,984</b>
<b>ESCALATED</b>		
17.	Production	
18.	Steam	32,159
19.	Nuclear	76,118
20.	SONGS 2&3 Credit	(34,432)
21.	Hydro	17,299
22.	Other	1,321
23.	Subtotal - Production	92,465
24.	Transmission	29,419
25.	Distribution	122,950
26.	Customer Accounts	73,243
27.	Uncollectibles (Account 904)	-
28.	Customer Service and Informational and Sales	13,144
29.	Administrative and General	164,369
30.	SONGS 2&3 A&G Credit	-
31.	Franchise Requirements (Account 927)	-
32.	<b>TOTAL O&amp;M EXPENSE 2003\$</b>	<b>495,589</b>
<b>ESCALATION</b>		
33.	Production	
34.	Steam	1,979
35.	Nuclear	3,923
36.	SONGS 2&3 Credit	(1,775)
37.	Hydro	938
38.	Other	63
39.	Subtotal - Production	5,128
40.	Transmission	1,680
41.	Distribution	7,266
42.	Customer Accounts	4,895
43.	Uncollectibles (Account 904)	-
44.	Customer Service and Informational and Sales	571
45.	Administrative and General	15,066
46.	SONGS 2&3 A&G Credit	-
47.	Franchise Requirements (Account 927)	-
48.	<b>TOTAL ESCALATION</b>	<b>34,606</b>



**Appendix C**  
**Southern California Edison**  
**Test Year 2003 General Rate Case**  
**Operation And Maintenance Other Expenses**  
**(\$000)**  
**Category: Total O&M Expenses**

Line No.	Description	CPUC Adopted
<b>NON-ESCALATED</b>		
1.	Production	
2.	Steam	(2,033)
3.	Nuclear	-
4.	SONGS 2&3 Credit	-
5.	Hydro	-
6.	Other	-
7.	Subtotal - Production	(2,033)
8.	Transmission	-
9.	Distribution	-
10.	Customer Accounts	18,141
11.	Uncollectibles (Account 904)	9,027
12.	Uncollectibles (Account 904) SONGS 2&3 Credit	(44)
13.	Customer Service and Informational and Sales	-
14.	Administrative and General	175,738
15.	SONGS 2&3 A&G Credit	(88,635)
16.	Franchise Requirements (Account 927)	23,454
17.	Franchise Requirements (Account 927) SONGS 2&3 Credit	(113)
18.	<b>TOTAL O&amp;M EXPENSE Constant 2000\$</b>	<b>135,534</b>
<b>ESCALATED</b>		
19.	Production	
20.	Steam	(2,033)
21.	Nuclear	-
22.	SONGS 2&3 Credit	-
23.	Hydro	-
24.	Other	-
25.	Subtotal - Production	(2,033)
26.	Transmission	-
27.	Distribution	-
28.	Customer Accounts	18,141
29.	Uncollectibles (Account 904)	9,027
30.	Uncollectibles (Account 904) SONGS 2&3 Credit	(44)
31.	Customer Service and Informational and Sales	-
32.	Administrative and General	175,738
33.	SONGS 2&3 A&G Credit	(88,635)
34.	Franchise Requirements (Account 927)	23,454
35.	Franchise Requirements (Account 927) SONGS 2&3 Credit	(113)
36.	<b>TOTAL O&amp;M EXPENSE 2003\$</b>	<b>135,534</b>
<b>ESCALATION</b>		
37.	Production	
38.	Steam	-
39.	Nuclear	-
40.	SONGS 2&3 Credit	-
41.	Hydro	-
42.	Other	-
43.	Subtotal - Production	0
44.	Transmission	-
45.	Distribution	-
46.	Customer Accounts	-
47.	Uncollectibles (Account 904)	-
48.	Uncollectibles (Account 904) SONGS 2&3 Credit	-
49.	Customer Service and Informational and Sales	-
50.	Administrative and General	-
51.	SONGS 2&3 A&G Credit	-
52.	Franchise Requirements (Account 927)	-
53.	Franchise Requirements (Account 927) SONGS 2&3 Credit	-
54.	<b>TOTAL ESCALATION</b>	<b>0</b>

**Appendix C**  
**Southern California Edison**  
**Test Year 2003 General Rate Case**  
**Taxes - Other**  
**Thousands of Dollars**

Line No.	Class of Plant	CPUC Adopted
1.	<b>Ad Valorem Taxes</b>	101,564
2.	<b>Payroll Taxes</b>	
3.	Federal Insurance Contribution Act (FICA)	45,575
4.	Federal Unemployment Tax Act	488
5.	State Unemployment Tax Act	548
6.	Total Payroll Taxes	<u>46,611</u>
7.	Misc. Taxes	3,673
8.	ITC Amortization on CTC Property	(1,218)
9.	ARAM Expense on CTC Property	(267)
10.	Total Taxes Other Than Income	<u>150,363</u>

**Appendix C**  
**Southern California Edison**  
**Test Year 2003 General Rate Case**  
**Taxes - Income**  
**Thousands of Dollars**

Line No.	Description	CPUC Adopted
1.	<b>California Corporation Franchise Tax</b>	
2.	Operating Revenues	2,755,611
3.	Operating Expenses	974,876
4.	Taxes Other Than Income	150,364
5.	Subtotal Expenses	1,125,240
6.	Income Tax Adjustments	842,502
7.	California Taxable Income	785,699
8.	CCFT Tax Rate	8.019%
9.	CCFT	61,941
10.	Arizona Income Tax Rate	0.1740%
11.	New Mexico Income Tax Rate	0.0650%
12.	D.C. Income Tax Rate	0.0031%
13.	Arizona Income Tax	1,344
14.	New Mexico Income Tax	503
15.	D.C. Income Tax	24
16.	Total Foreign State Income Taxes	1,871
17.	Total State Income Taxes	63,813
18.	<b>Federal Income Tax</b>	
19.	Operating Revenues	2,755,611
20.	Operating Expenses	974,876
21.	Taxes Other Than Income	150,364
22.	Total State Income Taxes	63,813
23.	Less: Current Year's CCFT	61,941
24.	Plus: Prior Year's CCFT	61,526
25.	Subtotal Expenses	1,188,637
26.	Income Tax Adjustments (Sch M)	1,061,156
27.	Federal Taxable Income	505,818
28.	FIT Tax Rate	35.000%
29.	Federal Income Tax	171,637
30.	Taxes Deferred-current (Plant)	102,436
31.	Taxes Deferred-current (AFUDC Debt)	1,394
32.	Taxes Deferred-current (Cap. Int.)	(1,724)
33.	Contributions in Aid of Construction	(9,613)
34.	Investment Tax Credit Amortization	(6,268)
35.	Total Federal Income Taxes	257,862
36.	Total Taxes-Income (State and Fed)	321,675

**Appendix C**  
**Southern California Edison**  
**Test Year 2003 General Rate Case**  
**Depreciation and Amortization Expense**  
**Thousands of Dollars**

Line No.	Class of Plant	CPUC Adopted
1	<u>DEPRECIATION</u>	
2	Generation	
3	Nuclear	
4	San Onofre 2&3 Sunk	19,194
5	Palo Verde	8,615
6	Other Production	386
7	Coal	16,997
8	Hydro	10,394
9	Total Generation	55,585
10	Transmission	
11	Land	0
12	Substations	32,655
13	Lines	43,133
14	Total Transmission	75,788
15	Distribution	
16	Land	0
17	Substations	20,170
18	Lines	276,107
19	Total Distribution	296,277
20	General	111,185
21	TOTAL DEPRECIATION	538,835
22	<u>AMORTIZATION</u>	
23	Radio Frequency	426
24	Hydro Relicensing	1,213
25	Miscellaneous Intangibles	0
26	Capitalized Software	43,263
27	TOTAL AMORTIZATION	44,902
28	TOTAL DEPRECIATION AND AMORTIZATION	583,737

**Appendix C**  
**Southern California Edison**  
**Test Year 2003 General Rate Case**  
**Summary of Electric Rate Base**  
**Thousands of Dollars**

Line No.	Item	CPUC Adopted
1	<b>FIXED CAPITAL</b>	
2	Plant in Service	18,986,213
3	Capitalized Software	405,255
4	Other Intangibles	48,714
5	Subtotal Plant in Service	19,440,182
6	Plant Held For Future Use	6,330
7	Total Fixed Capital	19,446,512
8	<b>ADJUSTMENTS</b>	
9	Customer Advances for Construction	(40,034)
10	<b>WORKING CAPITAL</b>	
11	Materials & Supplies	55,068
12	Working Cash	(63,120)
13	Total Working Capital	(8,052)
14	<b>DEDUCTIONS FOR RESERVES</b>	
15	Accumulated Depreciation Reserve	(10,524,879)
16	Accumulated Amortization	(194,548)
17	Accum. Def. Taxes - Plant	(960,614)
18	Accum. Def. Taxes - Capitalized Interest	30,353
19	Accum. Def. Taxes - CIAC	66,208
20	Unfunded Pension Reserve	(92,451)
21	Total Deductions for Reserves	(11,675,930)
22	<b>RATE BASE</b>	7,722,495
23	<b>DEPR'N &amp; AMORT EXPENSE</b>	583,737

**Appendix C**  
**Southern California Edison**  
**Test Year 2003 General Rate Case**  
**Total Weighted Average Plant**  
**Thousands of Dollars**

Line No.	Class of Plant	CPUC Adopted
1.	<u>PLANT</u>	
2.	Generation	
3.	Nuclear	
4.	San Onofre 2&3 Sunk	3,712,700
5.	Palo Verde	1,445,735
6.	Other Production	15,699
7.	Coal	695,722
8.	Hydro	618,030
9.	Total Generation	6,487,885
10.	Transmission	
11.	Land	166,765
12.	Substations	1,759,943
13.	Lines	1,236,166
14.	Total Transmission	3,162,875
15.	Distribution	
16.	Land	75,835
17.	Substations	1,055,195
18.	Lines	6,825,093
19.	Total Distribution	7,956,123
20.	General	1,379,331
21.	TOTAL PLANT	18,986,213
	<u>INTANGIBLE PLANT</u>	
22.	Radio Frequency	16,473
23.	Hydro Relicensing	31,791
24.	Miscellaneous Intangibles	450
25.	Capitalized Software	405,255
26.	TOTAL INTANGIBLE PLANT	453,969
27.	TOTAL PLANT IN SERVICE	19,440,182

**Appendix C**  
**Southern California Edison**  
**Test Year 2003 General Rate Case**  
**Working Cash**  
**Thousands of Dollars**

Line No.	Item	CPUC Adopted
<u>Operational Cash Requirement</u>		
1.	Cash	0
2.	Special Deposits	3,840
3.	Working Funds	78
4.	Prepayments	10,778
5.	Other Accounts Receivable	55,925
	Less:	
6.	Employees' Withholding and Accrued Vacation	150,474
7.	Credit Received for Capitalized Supplies	35,197
8.	User Taxes	19,039
9.	Total Operational Cash Requirement	(134,090)
	Working Cash Capital Required as a Result of Paying Expenses in Advance of Collecting Revenues	
10.		<u>70,971</u>
	Net Amount of Working Cash Capital Supplied by Investors	
11.		<u><b>(63,119)</b></u>

**Appendix C**  
**Southern California Edison**  
**Test Year 2003 General Rate Case**  
**Development of Average Lag In Payment Of Operating Expenses**  
**(Thousands of Dollars)**

LINE NO.	Description	Expenses	AVERAGE NO. OF DAYS LAG	DOLLAR-DAYS LAG
1.	Fuel	191,006	36.89	7,046,785
2.	Purchased Power	4,686,114	34.15	160,034,050
	<u>Transmission -Distribution - Customer Accounts - Customer Service &amp; Information - Admin. &amp; Gen.</u>			
3.	Company Labor	570,956	13.22	7,548,038
4.	Goods & Services	358,314	33.42	11,975,800
5.	Materials Issued from Stores	29,517	0.00	0
6.	Insurance Provisions	9,692	0.00	0
7.	Injuries & Damages Provisions	29,909	0.00	0
8.	Funded Pension Provisions	29,000	200.50	5,814,500
9.	Benefits & Unfunded Pension Provisions	160,951	0.00	0
10.	P.B.O.P Provisions	80,695	82.50	6,657,338
11.	Franchise Requirements	92,276	269.09	24,830,568
12.	Sub-Total (Lines 3 - 11)	1,361,310	41.74	56,826,244
13.	Depreciation	768,024	0.00	0
14.	Decommissioning	24,488	(1.83)	(44,895)
15.	Taxes - Other Than Income	174,004	31.24	5,435,087
16.	Taxes - Based on Income	389,010	69.68	27,106,020
17.	Total Operating Expenses	7,593,956	33.76	256,403,291
	Expense Lag Days		33.76	
	Revenue Lag Days		39.20	
	Forecast Expenses		5,418,059	
	Adjument to Rate Base		80,666	



**Southern California Edison**  
**Test Year 2003 General Rate Case**  
**Operation And Maintenance Expenses**  
**(Nominal \$000)**  
**Category: Other Operating Revenue**

Line No.	Account No.	Description	CPUC Adopted
1.	450.100	Late Payment Charges - C&I	9,753
2.	450.150	Late Payment Charges - Residential	5,700
3.	451.100	Returned Check Charges	1,055
4.	451.110	Reconnection Charge	7,938
5.	451.250	Service Establishment Charge	18,108
6.	451.600	Field Assignment Charge	8,241
7.			50,795
8.	451	Miscellaneous Service Revenues - remaining accounts	1,429
9.	453	Sales of Water and Water Power	185
10.	454	Rent from Electric Property	44,421
11.	456	Other Electric Revenues	51,922
12.		Gains/Losses on Sale of Property	3,100
13.		Revenue Cycle Services Credit	(154)
14.		<b>TOTAL OTHER OPERATING REVENUE</b>	<b>151,697</b>

**Appendix C**  
**Southern California Edison**  
**Test Year 2003 General Rate Case**  
**Net-To-Gross Multiplier**

Line No.	Description	CPUC Adopted
1.	Revenues	1.00000
2.	Uncollectibles Tax Rate	0.00326
3.	Uncollectibles Amount Applied	1.00000
4.	Uncollectibles Juris.	0.00326
5.	Subtotal	0.99674
6.	Franchise Fees Tax Rate	0.00847
7.	Franchise Fees Amount Applied	1.00000
8.	Franchise Fees Juris.	0.00847
9.	Subtotal	0.98827
10.	Arizona/New Mexico/D.C. Income Tax Rates	0.00242
11.	Other State I.T. Amount Applied	0.98827
12.	Other State I.T. Juris.	0.00239
13.	Subtotal	0.98588
14.	S. I. T. Rate	0.08019
15.	S. I. T. Amount Applied	0.98827
16.	S. I. T. Juris.	0.07925
17.	Subtotal	0.90663
18.	Federal Income Tax	0.35000
19.	Federal Income Tax Amount Applied	0.98588
20.	Federal Income Tax Juris.	0.34506
21.	Net Operating Revenues	0.56157
22.	Uncollectible and Franchise Fees Factor	1.01187
23.	State & Federal Tax Factor	1.66259
24.	<b>N-T-G MULTIPLIER</b>	<b>1.78072</b>

**Appendix C**  
**Southern California Edison**  
**Test Year 2003 General Rate Case**  
**Nuclear Refueling**  
**(Thousands of Dollars)**

Line No	Item	Cost per Refueling 2000 \$	Cost per Refueling 2004 \$
1	SONGS 2&3		
2	Labor	4,400	5,097
3	Non Labor	<u>35,100</u>	<u>37,970</u>
4	Total	39,500	43,067

**Appendix D**  
**Southern California Edison**  
**Test Year 2003 General Rate Case**  
**2004 and 2005 Summary of Earnings**  
**Thousands of Dollars**

Line No.	Item	CPUC Adopted Illustration 1/ 2004	CPUC Adopted Illustration 1/ 2005
1.	<b>TOTAL OPERATING REVENUES</b>	3,215,298	3,377,864
2.	<b>OPERATING EXPENSES:</b>		
3.	Production		
4.	Steam	67,689	67,689
5.	Nuclear	224,280	224,280
6.	Hydro	26,499	26,499
7.	Other	1,972	1,972
8.	Subtotal Production	320,440	320,440
9.	Transmission	45,304	45,304
10.	Distribution	219,413	219,413
11.	Customer Accounts	180,697	180,697
12.	Uncollectibles	10,482	11,012
13.	Customer Service & Information	28,602	28,602
14.	Administrative & General	495,532	510,179
15.	Franchise Requirements	27,234	28,611
16.	Revenue Credits	(156,228)	(157,681)
17.	Subtotal	1,171,476	1,186,577
18.	Escalation	143,724	185,267
19.	Depreciation	616,134	647,058
20.	Taxes Other Than On Income	156,924	162,787
21.	Taxes Based On Income	354,128	378,691
22.	Total Taxes	511,052	541,478
23.	<b>TOTAL OPERATING EXPENSES</b>	2,442,386	2,560,380
24.	<b>NET OPERATING REVENUE</b>	772,912	817,484
25.	<b>RATE BASE</b>	8,144,500	8,614,159
26.	<b>RATE OF RETURN</b>	9.49%	9.49%

1/ Uses SCE's estimated escalation rates for O&M expenses, and SCE's forecast of capital additions, as adjusted by this decision. Note that the Total Operating Revenues include the effect of transferring SONGS 2 & 3 from the ICIP mechanism to conventional cost of service ratemaking beginning in 2004.